IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.04.2018

CORAM

THE HON'BLE MR. JUSTICE T.S.SIVAGNANAM

W.P.Nos.6812 & 6906 of 2018 &
W.M.P. Nos.8434, 8549 & 8550 of 2018

Jahir Hussain ...Petitioner in W.P.No.6812/2018

Shajahan ... Petitioner in W.P.No.6906/2018

v.

The Commissioner
Dharapuram Municipality
Dharapuram
Tiruppur District ...Respondent in both WPs

W.P.No. 6812/2018 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorari, calling for the entire records of the respondent in his demand notice dated 03.01.2018 relating to assessment No. 154/016/00655 and quash the same.

W.P.No.6906/2018 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the entire records of the respondent in his demand notice dated 03.01.2018 relating to new assessment number 154/016/00492 and old assessment number 154/8203 and consequent final notice dated 13.02.2018.

For Petitioners : Mr.K.Sudhakar
For Respondent : Mr.P.Srinivas
Standing Counsel

COMMON ORDER

Heard Mr.K.Sudhakar, learned counsel for the petitioner and Mr.P.Srinivas, learned Standing Counsel for the respondent-Municipality.

2.1 The petitioner in W.P.No. 6812 of 2018 has challenged the demand notice dated 03.01.2018 demanding property tax for the period from 2011-12 to 2017-18.

2.2 The learned counsel for the petitioner submits that the property tax for the said period has been paid and receipts are available.

3.1 In W.P.No.6906 of 2018, the petitioner has challenged the demand notice dated 03.01.2018 demanding property tax for the period from 2016-17 and 2017-18.

3.2 The learned counsel for the petitioner would submit that in the impugned demand, property tax has been unilaterally increased. However, pre-revised property tax has been paid by the petitioner vide receipt dated 27.03.2017.

4. Thus, it appears that without proper verification, the respondent has issued the impugned notices. Assuming that the property tax requires to be revised, then, the procedure under the Tamil Nadu District Municipalities Act has to be followed.

5. Without following proper assessment proceedings, unilaterally, the respondent-Municipality cannot revise the property tax, therefore, the impugned demand notices are liable to be set aside.

6. Accordingly, the writ petitions are allowed and the impugned notices are set aside and the matters are remanded to the respondent for fresh consideration. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

Rj

To

+2ccS to Mr.P.Srinivas, Advocate, S.R.No.29066, 29067
+2ccS to Mr.K.Sudhakar, Advocate, S.R.No.28727, 28728

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W.M.P. Nos.8434, 8549 & 8550 of 2018

GJII(CO)
CS/17/05/18